

**Internal Revenue Service**

**Department of the Treasury**

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Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:TEGE:EOEG:ET1- GENIN-100471-02

Date:

September 23, 2002

Dear [REDACTED]:

This is in response to your letter dated October 17, 2001, asking for clarification of our position in the case of North Dakota State University v. United States, 255 F.3d 599 (8<sup>th</sup> Cir. 2001).

In 2001-53 IRB 1 (December 31, 2001), the Service announced its nonacquiescence to this case relating to whether early retirement payments that the taxpayer made to tenured faculty members are wages subject to Federal Insurance Contributions Act ("FICA") taxes. The text of the Action on Decision is published in 2001 AOD Lexis 6. I have enclosed a copy for your convenience.

I hope this information is helpful. Please call [REDACTED] at [REDACTED] (not a toll-free number) if you have any questions.

Sincerely,

Michael A. Swim  
Chief, Employment Tax Branch 1  
Office of the Associate Chief Counsel  
(Tax Exempt and Government Entities)

Enclosure